IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 99 of 1997

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

---

COMMISSIONER OF WEALTH TAX

Versus

SMT.SUBHADRA VANICHAND

---

Appearance:

1. WEALTH TAX REFERENCE No. 99 of 1997
MR BB NAIK with MR MANISH R BHATT for Petitioner
SERVED BY RPAD - (N) for Respondent No. 1

---

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 08/11/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the Income-tax Appellate Tribunal, Ahmedabad Bench has referred the following questions under Section 27(1) of the Wealth-tax Act, 1957 in respect of assessment year 1987-88 :-

"(1) Whether the appellate Tribunal is right in law and on facts in cancelling the fresh order passed by the A.O. pursuant to the directions given by the CWT u/s. 25(2) of the Act ?

(2) Whether the appellate Tribunal is right in law and on facts in holding that the assessee must get benefit of rule 1BB of the W.T. Rules ?"

2. We have heard Mr BB Naik, learned counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Our attention is invited to the decision rendered by us today in Wealth-tax Reference No. 5 of 1995 in case of this very assessee. The controversy raised through the above quoted two questions was raised in the aforesaid reference also, though only one question was formulated in that reference. For the reasons already recorded in the said decision in Wealth-tax Reference No. 5 of 1995, we answer both the questions in the affirmative i.e. in favour of the assessee and against the revenue.

4. The reference accordingly stands disposed of with no order as to costs.

(M.S. Shah, J.) (D.A. Mehta, J.)

sundar/-